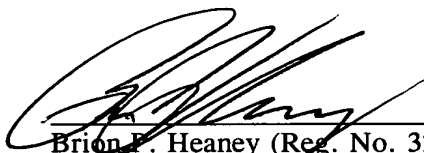


**REMARKS**

By the above amendments remaining original claims, i.e., claims 1-3, 5, 8, 10-14, 20-31, 33, and 35, are canceled and replaced by new claims 38-74. The new claims are directed to a general process for manufacturing nucleoside compounds having a 1,3-dioxolane ring and a 1,3-oxathiolane ring. These claims are similar to claims presented during the prosecution of related applications Serial Nos. 09/329,733 and 09/311,301.

Favorable consideration of the above claims is respectfully requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "B. Heaney", is written over a horizontal line.

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**Filed: July 12, 2002**